

Emily and Victor Howard are married taxpayers with four children. Their filing status is Married Filing Jointly for 2003 using Form 1040A. All of their children are qualifying for purposes of the child tax credit. The Howards received a \$1,600 advance child tax credit payment in August 2003. Their taxable income from line 27 of Form 1040A is \$31,467, and their tax from line 28 is \$4,021. Based on the facts given, complete the Howards' Child Tax Credit Worksheet to figure the amount of their credit.

Child Tax Credit Worksheet—Line 33

Keep for Your Records

Before you begin: ✓ If you received (before offset) an advance child tax credit payment, see **Advance Child Tax Credit Payment** on page 37.



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2003 and meet the other requirements listed on page 37.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 on page 37. Instead, use Pub. 972.

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1	
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2. Enter the amount, if any, of your advance child tax credit payment (before offset). For details, see page 37.

2	
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3. Is line 1 less than or equal to line 2?

☐ **Yes.**

You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.

3	
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☐ **No.** Subtract line 2 from line 1.

4. Enter the amount from Form 1040A, line 28.

4	
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5. Add the amounts from Form 1040A, lines 29 through 32.

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6. Are the amounts on lines 4 and 5 the same?

☐ **Yes.**

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

6	
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☐ **No.** Subtract line 5 from line 4.

7. Is the amount on line 3 more than the amount on line 6?

☐ **Yes.** Enter the amount from line 6. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

☐ **No.** Enter the amount from line 3.

7	
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Enter this amount on Form 1040A, line 33.



You may be able to take the **additional child tax credit** on Form 1040A, line 42, if you answered “Yes” on line 6 or line 7 above.

- First, complete your Form 1040A through line 41.
- Then, use Form 8812 to figure any additional child tax credit.

